

ID: CCA\_2009092510582137

Number: **200946044**

Office:

Release Date: 11/13/2009

UILC: 6231.03-00

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**From:**

**Sent:** Friday, September 25, 2009 10:58:30 AM

**To:**

**Cc:**

**Subject:** RE: Partnership item:

A disguised sale is also specifically listed as a partnership item under Treas. Reg. 301.6231(a)(3)-1(a)(4)(iii) and -1(c)(4).